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INDEPENDENT EVALUATION OF THE GREEN CLIMATE FUND'S APPROACH TO AND PROTECTION OF WHISTLEBLOWERS AND WITNESSES

Approach paper

April 2024

GREEN CLIMATE FUND
INDEPENDENT EVALUATION UNIT

Independent Evaluation of the Green Climate Fund's Approach to and Protection of Whistleblowers and Witnesses

APPROACH PAPER

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ABBREVIATIONS

ADB	Asian Development Bank
AE	Accredited Entity
AfDB	African Development Bank
AML/CFT	Anti-Money Laundering and Countering the Financing of Terrorism
COP	Conference of the Parties
CSO	Civil Society Organization
DAE	Direct Access Entity
EAC	Ethics and Audit Committee
EBRD	European Bank for Reconstruction and Development
GCF	Green Climate Fund
GEF	Global Environment Facility
GI	Governing Instrument
IAE	International Access Entity
IEU	Independent Evaluation Unit
IIU	Independent Integrity Unit
IMF	International Monetary Fund
IRM	Independent Redress Mechanism
LDC	Least Developed Country
NDA	National Designated Authority
OECD	Organization for Economic Co-operation and Development
OIOS	Office for Internal Oversight Services
PPWW	Policy on Protection of Whistleblowers and Witnesses
PSO	Private Sector Organization
SAP	Simplified Approval Process
SEAH	Sexual Exploitation, Sexual Abuse, and Sexual Harassment
SIDS	Small Island Developing States
ToC	Theory of Change
UN	United Nations
UNDP	United Nations Development Programme
UNEP	United Nations Environment Programme
UNFCC	United Nations Framework Convention on Climate Change
UNICEF	United Nations Children's Fund
UNODC	United Nations Office on Drugs and Crime

A. INTRODUCTION AND EVALUATION APPROACH

1. BACKGROUND

The Green Climate Fund (GCF) is an operating entity of the financial mechanism of the United Nations Framework Convention on Climate Change. In the context of sustainable development, the GCF advances and promotes a paradigm shift towards low-emission and climate-resilient development pathways. As described in its Governing Instrument, the GCF is mandated to channel new, additional, adequate and predictable climate finance to developing countries and to catalyse public and private resources. It is mandated to take a country-driven approach and to consider the needs of developing countries particularly vulnerable to the adverse effects of climate change. The Governing Instrument details how the GCF balances funding for adaptation and mitigation, setting a minimum level when allocating adaptation resources for particularly vulnerable countries. It is a continuous learning institution guided by monitoring and evaluation, among other principles and provisions. The Board governs the GCF and is comprised of an equal number of members from developed and developing countries. The Executive Director and the Secretariat are responsible for the GCF's operations. The GCF has three independent units: the Independent Evaluation Unit (IEU), the Independent Integrity Unit (IIU), and the Independent Redress Mechanism (IRM).¹

The GCF Board mandates the IEU under paragraph 60 of its Governing Instrument to inform GCF decision-making. Specifically, the Governing Instrument states that “the Board will establish an operationally independent evaluation unit as part of the core structure of the Fund.” The IEU is mandated to discharge an accountability function and support a learning function. These functions are central to the GCF being a learning organization.

a. IEU work plan for 2024

Paragraph 60 of the GCF Governing Instrument requires that the frequency and types of IEU evaluations are specified in agreement with the Board (paragraph 60). The purpose of these independent evaluations is to inform decision-making and to identify and disseminate lessons learned. During the thirty-seventh meeting of the GCF Board, the 2024 IEU work plan² was approved, which includes an Independent Evaluation of the GCF's Approach to Whistleblowers and Witnesses. The 2024 IEU work plan details that the evaluation aims to provide valuable insights into the Policy's implementation, functioning and impact. The evaluation's overall objectives are to enable the Board of the GCF to (i) further strengthen efforts in preventing wrongdoing and prohibited practices and (ii) ensure transparency and accountability in utilizing GCF resources. This section describes the Policy's background.

Board decision B.BM-2018/21 paragraph (a) adopted the Policy on the Protection of Whistleblowers and Witnesses (hereafter referred to as “the Policy”). The purpose of the Policy is to empower anyone covered by its provisions to report suspicions of wrongdoing in good faith and without fear of retaliation so that the GCF can effectively protect its interests, resources, and mission by detecting and mitigating financial and reputational risks as early as possible. The IIU is responsible for implementing the Policy. Paragraph 73 of the Policy outlines that the IIU shall collaborate with the IEU to evaluate the effectiveness of the Policy's implementation independently. Following

¹ The GCF has established mechanisms to ensure accountability, manage risk, and evaluate the performance of its activities in order to ensure the application of safeguards as well as internationally accepted standards. More information available at <https://www.greenclimate.fund/about/accountability>

² Independent Evaluation Unit 2024 Work plan and Budget and Update of its three-year rolling work plan and objectives (Songdo, South Korea, 2024).

collaborative discussions with all independent units, the IEU is evaluating the effectiveness, relevance, coherence and sustainability of the Policy's implementation. It seeks valuable insights into the awareness of, accessibility to, functioning and impact of the Policy. The IEU will finalize the evaluation for consideration at the thirty-ninth meeting of the Board in July 2024.

This approach paper outlines the independent evaluation's background, methods and approaches. It includes the evaluation's questions, timelines and deliverables. It also describes the evaluation team's structure and responsibilities.

2. POLICY ON THE PROTECTION OF WHISTLEBLOWERS AND WITNESSES IN THE GREEN CLIMATE FUND

This section introduces the Policy on the Protection of Whistleblowers and Witnesses and the set of reporting requirements embedded within the Policy.

The Policy expresses the GCF's zero-tolerance of wrongdoing and prohibited practices. It is intended to highlight clear avenues for exposing integrity violations. It aims to provide adequate protection to persons who have raised a concern or a complaint about a suspected integrity violation (whistleblowers) and those who participate in an assessment or investigation (witnesses). In the Policy, the GCF acknowledges the critical role of whistleblowers and witnesses in exposing prohibited practices and other acts of wrongdoing, thus enabling the GCF to effectively prevent, detect, and mitigate such malfeasance to safeguard the resources entrusted to its care.

The purpose of the Policy is to empower anyone covered by its provisions to report suspicions of wrongdoing, provide procedural safeguards, and ensure the GCF can effectively protect its interests, resources, and mission. Paragraph 73 of the Policy states that the IIU shall proactively monitor and review the implementation of the Policy and the effectiveness of whistleblower and witness protection in Fund-related activities following a risk-based approach.³ The IIU must report to the Board each year and will provide regular updates on the Policy's implementation. The IIU must also maintain and publicly disclose a case registry of reports of suspected wrongdoing, within the Policy's limitations and according to GCF policies and standards regarding information disclosure. Paragraph 74 of the Policy states that every three years, the Ethics and Audit Committee, with the support of the IIU and IEU, will present a report to the Board addressing issues related to implementing the Policy and recommendations for changes.

The Policy applies to whistleblowers and witnesses who report suspected wrongdoing. The Policy defines wrongdoing as conduct that violates GCF policies or involves significant risk to the GCF because it harms its interests, reputation, operations, or governance. Wrongdoing includes but is not limited to, misconduct, prohibited practices, and conflicts of interest.⁴

The Policy details that reports of suspected wrongdoing concerning matters within the competence of the IIU shall be handled by the IIU. Other reports, complaints, or grievances falling outside this scope shall be referred to or handled directly by the appropriate GCF divisions, offices, units, or other authorities lawfully exercising jurisdiction. Whistleblowers or witnesses may include persons

³ The Policy further states that such monitoring activities and reviews may involve public consultations by the IIU.

⁴ Misconduct means specific acts of misconduct by GCF Staff as provided by the Human Resources Legal Framework, and by Board Members, Alternative Board Members, their advisers, external members of GCF Panels and Groups, Board appointed officials, and the Executive Director as provided in the respective GCF policies on ethics and conflicts of interest. Prohibited Practices are specific conduct as defined in the relevant GCF principles and policies. Prohibited practices include corrupt practice, fraudulent practice, coercive practice, collusive practice, obstructive practice, abuse, retaliation against whistleblowers or witnesses, money laundering, and terrorist financing. A conflict of interest is any situation where a party or its staff involved in the relevant decision-making process has interests that could, or could be perceived to, improperly influence the performance of official duties or responsibilities, contractual obligations, or compliance with applicable laws and regulations.

who bring to the IRM allegations and information in a grievance, complaint, or reconsideration request that amounts to suspected wrongdoing. The Policy does not protect people or entities who make a false or malicious report. Hence, they may be subject to sanctions or disciplinary action per relevant GCF policies and guidelines and the provisions of any contractual agreements between the GCF and the person or entity.

The IIU has submitted three implementation reports to the Board, in line with reporting requirements. It is important to recognize that these are self-reported annual summaries of the Policy's implementation.

- The first was the 2019 Annual Implementation Report (dated 23 October 2020) submitted at B.27;
- The second was the 2020 Implementation Report (dated 14 September 2021) submitted at B. 30 and
- The third was the 2021 Implementation Report (dated 23 February 2023) submitted at B.35.

The first and second reports (B.27 and B.30) are accompanied by a management response completed by the Secretariat (documents B.27/Inf.08/Add.01 and B.30/Inf.16/Add.01, respectively). The IIU clarified that the 2022 and 2023 implementation reports have not been completed and submitted to the Board. The IIU also clarified that the Secretariat did not complete and submit a management response for the 2021 Annual Implementation Report to the Board.

The IIU's annual implementation report and associated management responses provide valuable insights into the organization's efforts to protect whistleblowers and witnesses, including procedural safeguards and alignment with broader GCF policies, such as the Information Disclosure Policy and the initial fiduciary principles and standards.

The 2019 Annual Implementation Report shows that a considerable number of reports of suspected wrongdoing were submitted by GCF personnel following internal efforts to clarify and raise awareness of reporting channels and protection measures for whistleblowers and witnesses. External reporting remained minimal, indicating a need for greater awareness of and access to reporting channels and protection for outside parties. Forty-one reports of suspected wrongdoing were made to the IIU by 28 GCF personnel and four external parties, with some making multiple allegations. No instances of retaliation against whistleblowers were substantiated. Where relevant, interim protection measures were promptly provided upon recommendation by the IIU. In its management response, the GCF Secretariat committed to collaborating with the IIU to ensure a safe working environment and acknowledged the importance of effective safeguards against retaliation.

The 2020 Annual Implementation Report details 31 reports related to suspected wrongdoing. These reports addressed various concerns. In the report, the IIU stated that it focused on improving the clarity of channels for reporting suspected wrongdoing, ensuring confidentiality, and documenting security measures. Based on the filed reports, the IIU recommended several actions to enhance the process. The Secretariat's management response acknowledged the recommendations and expressed the Secretariat's readiness to collaborate with the IIU in implementing them.

Some of the IIU's proposed actions included installing a multilingual hotline for reporting suspected wrongdoing and providing channels on the GCF website for reporting through AEs. Other proposed actions include providing clear information on protection policies by parties implementing funded activities, making communication channels transparent regarding protection procedures, and involving covered individuals in assessing the Policy's effectiveness.⁵

The 2021 Annual Implementation Report describes eight reports of suspected wrongdoing, primarily related to GCF projects and staff misconduct. All reports were directly addressed to the IIU, and

⁵ The IEU has noted this proposed action by the IIU and integrated the suggestion into this evaluation.

none were found to have been made in bad faith. Key proposed actions relate to the IIU’s collaboration with the Secretariat to advise and ensure effective implementation of the Policy. The 2021 Annual Implementation Report also outlines the IIU’s engagement with the IEU on the evaluation of the Policy as detailed in Paragraph 73 of the Policy.

Table A - 1 displays the number of cases received, opened, and closed each year from 2017 to 2023 from GCF personnel and project-related cases from AEs and delivery partners. Overall, from 2017 until 2023, 168 cases were registered, and 23 cases remain open at the IIU.⁶ Table A - 2 displays the number of cases received, opened, and closed each year from 2017 to 2023 pertaining to GCF projects and programmes. Overall, 45 cases were reported between 2017 and 2023, with 14 remaining open.

The Ethics and Audit Committee, with the support of the IIU and IEU, present a report to the Board every three years on issues related to implementing the PPWW, along with any recommendations for changes. The reports will include a review of the Policy’s effectiveness and new whistleblower and witness protection standards or policies developed and implemented by peer institutions and partners.

Table A - 1. All opened and closed cases (including respective years of closure)

YEAR RECEIVED	CASES OPENED	YEAR CLOSED							NO. OF OPEN CASES
		2017	2018	2019	2020	2021	2022	2023	
2017	4	-							-
2018**	21		5	15	4	1			-
2019	41*			22	15	-	4		-
2020	31				12	14	4	1	-
2021	8					3	1	4	-
2022	31						14	11	6
2023	32							15	23
Totals	168	-	5	37	31	18	23	31	23

Source: IIU’s 2022 and 2023 Annual reports, IIU Implementation Reports for the Policy

Notes: * One case from 2019 was split into two cases in 2022.

** Policy became operational in December 2018

Table A - 2. Summary of opened and closed cases pertaining to GCF projects and programmes between 2017 and 2023, including the year the respective cases were closed

YEAR RECEIVED	CASES OPENED	YEAR CLOSED							NO. OF OPEN CASES
		2017	2018	2019	2020	2021	2022	2023	
2017	1	-							-
2018**	3		-	3	-	1			-
2019	4			2	2				-

⁶ More detailed data on the types of reports can be found in the IIU’s publicly available 2023 Annual Report.

2020	4				12	2	2		-
2021	5					2	-	3	-
2022	1						4	5	4
2023	15							5	14*
Totals	45	-	-	5	2	5	6	13	14

Source: IIU’s 2022 and 2023 Annual Report, IIU Implementation Reports for the Policy

Notes: * Includes cases referred to and/or under assessment/investigation by an accredited entity/delivery partner

** Policy became operational in December 2018

3. INTEGRITY POLICES

The GCF’s integrity policies detail its approach to maintaining the highest integrity standards across its activities and operations. In addition to the Policy on the Protection of Whistleblowers and Witnesses (adopted in decision B.BM-2018/21), eight further policies and standards are in force.

Three policies concern prohibited practices, anti-money laundering and countering the financing of terrorism. Adopted by decision B.18/10 (a), the Policy on Anti-Money Laundering and Countering the Financing of Terrorism (AML/CFT) details the principles and minimum standards of internal AML/CFT controls that should be adhered to by the GCF to mitigate reputational, regulatory, legal and financial loss risks. Adopted by decision B.22/19, the Policy on Prohibited Practices establishes the specific prohibited conduct and activities, the obligations of covered individuals and counterparties to uphold the highest standards of integrity, and the actions that the GCF may take when prohibited practices are alleged to have occurred in Fund-related activities. The third policy is a set of standards for implementing policy on AML/CFT. Adopted by decision B.23/15 (a), these standards set the minimum and mandatory benchmarks to prevent, detect, and investigate money laundering and financing of terrorism and control and manage related risks.

One key document is the Policy on Prevention and Protection from Sexual Exploitation, Sexual Abuse, and Sexual Harassment (SEAH). Adopted by decision B.BM-2021/08, this policy sets out the obligations for GCF covered individuals to prevent and respond to SEAH and to refrain from condoning, encouraging, participating in, or engaging in SEAH.

Adopted by decision B.BM-2021/09, the Administrative Remedies and Exclusions Policy sets out the administrative process by which the GCF determines, through administrative proceedings or settlements, whether to apply administrative remedies and exclusions against counterparties found to have engaged in prohibited practices in connection with Fund-related activities.

The policies on ethics and conflicts of interest for the Board of the Green Climate Fund (adopted by B.09/03 (a)), the Executive Director of the Green Climate Fund Secretariat (adopted by B.10/13 (c)), external members of the Green Climate Fund panels and groups (adopted by B.10/13 (a)), for Board-appointed officials (adopted by B.13/27 (a)), and active observers of the Green Climate Fund (adopted by B.23/08 (a)) set out principles and ethical standards in connection to their status and responsibilities for the Fund.

Finally, the GCF’s initial fiduciary principles and standards set out the standards for administrative and financial capacities, and the investigation standards set out the principles and general procedures applicable to GCF investigations. Three additional legacy integrity policies have been retired.⁷

Table A - 3 below summarizes the integrity policies and standards relevant to this evaluation.

Table A - 3. List of integrity policies relevant to this evaluation

	POLICY	BOARD DECISION
1	Administrative Remedies and Exclusion Policy	B.BM-2021/09
2	Anti-money Laundering and Countering the Financing of Terrorism Policy	B.18/10 (a)
5	Standards for the implementation of the Anti-Money Laundering and Countering the Financing of Terrorism Policy	B.23/15 (a)
3	Policy on prohibited practices	B.22/19
4	Revised Policy on the Prevention and Protection from Sexual Exploitation, Sexual Abuse, and Sexual Harassment	B.BM-2021/08
6	Policy on the Protection of Whistleblowers and Witnesses	B.BM-2018/21
7	Initial fiduciary principles and standards of the Fund	B.07/02
8	Investigation standards	B.BM-2021/22
9	Policy on Ethics and Conflict of Interest (for the Board of the Green Climate Fund, the Executive Director of the Green Climate Fund Secretariat, external members of the Green Climate Fund panels and groups, for Board-appointed officials, active observers of the Green Climate Fund)	B.09/03 (a) B.10/13 (c) B.10/13 (a) B.13/27 (a) B.23/08 (a)

4. REDRESS POLICIES

As outlined above, the IRM receives any complaints related to GCF operations and evaluates and makes recommendations (decision B.BM-2017/10).

The Policy on the Protection of Whistleblowers and Witnesses details that whistleblowers or witnesses may include persons who bring allegations and information in a grievance, complaint, or reconsideration request to the IRM, which amounts to suspected wrongdoing. The Policy defines wrongdoing as conduct that violates GCF policies or involves significant risk to the GCF because it harms its interests, reputation, operations, or governance. In addition, wrongdoing includes, but is not limited to, misconduct, prohibited practices, and conflicts of interest (see footnote 4). A grievance or complaint can be filed by a person or group of two or more persons or communities (or by a government or a representative duly authorized to act in such capacity) who have been or may be affected by adverse impacts of a project or programme (to be) funded by the GCF.

⁷ Adopted by decision B.12/31 (h), the interim policy on prohibited practices was superseded by decision B.22/19. Adopted by decision B.22/18, the interim policy on the protection from Sexual Exploitation, Sexual Abuse, and Sexual Harassment was superseded by decision B.BM-2021/08. Similarly, the updated policy on the prevention and protection from Sexual Exploitation, Sexual Abuse, and Sexual Harassment, adopted by decision B.23/16, was superseded by decision B.BM-2021/08.

In the case of eligible complaints and grievances from persons adversely impacted by GCF projects or programmes, the IRM engages with the relevant parties to explore options for resolving the problems raised in the complaint, aiming for a mutually satisfactory outcome. If parties are unwilling or unable to resolve the issues, the IRM conducts a compliance appraisal to determine if a compliance investigation is merited. If warranted, the IRM conducts an investigation to identify any non-compliance with GCF policies or procedures concerning the complaint and recommends appropriate redress. The IRM monitors any problem-solving agreement or compliance recommendations that result from its processes.^{8 9}

Table A - 4 below summarizes the redress policies, documentation, and procedures covered by the evaluation. Broader GCF policies and documents are detailed below and in Annex 7.

Table A - 4. List of redress resources relevant to this evaluation

NAME OF THE DOCUMENT	REFERENCE
Supporting Operating Procedures of the IRM on Retaliation Independent Redress Mechanism Green Climate Fund	https://irm.greenclimate.fund/document/supporting-operating-procedures-irm-retaliation
IRM – Opening doors: Accountability and redress	https://irm.greenclimate.fund/document/irm-opening-doors-accountability-and-redress
2019 Procedures and Guidelines of the IRM Independent Redress Mechanism Green Climate Fund	https://www.greenclimate.fund/document/procedures-and-guidelines-independent-redress-mechanism
IRM's "Road to Redress" Capacity Training Tool Independent Redress Mechanism Green Climate Fund	https://irm.greenclimate.fund/video/irms-road-redress-board-game
Retaliation Brochure	https://irm.greenclimate.fund/document/retaliation-brochure

B. OBJECTIVES AND SCOPE OF EVALUATION

1. OBJECTIVES AND GENERAL SCOPE

The evaluation’s objective is to provide findings and recommendations that strengthen the effectiveness of the implementation of the Policy on the Protection of Whistleblowers and Witnesses.

This independent evaluation aims to assess the following:

- a) **Effectiveness:** The degree to which the implementation of the Policy successfully supports the effective reporting of wrongdoing and effective protection of whistleblowers and witnesses. The evaluation will seek to uncover the factors driving or hindering successful implementation,

⁸ See <https://irm.greenclimate.fund/about/functions-processes>

⁹ The IRM also deals with requests from developing country NDAs or focal points for reconsideration of Board decisions that deny funding to a project or programme. If requests are found eligible, the IRM conducts an information and consultation process to try and identify an acceptable way forward for the funding proposal. If this is unsuccessful, the IRM conducts an investigation to determine if the Board decision was based on non-compliance with GCF policy or procedures, and may recommend reconsideration to the Board on that basis.

including how effectively the Policy achieves its objectives and results throughout the results chain across GCF divisions and groups.

- b) **Relevance:** The degree to which the Policy is sufficiently targeted to support effective reporting of wrongdoing and protection of whistleblowers and witnesses, emphasizing how adequately the Policy's objectives and design respond to and adapt to institutional needs.
- c) **Coherence:** The degree to which the Policy is consistent with and operates alongside other internal policies and frameworks to achieve its strategic goals and objectives (internal coherence) alongside the consistency of the Policy with approaches and policy frameworks of counterparties, peer institutions and partners (external coherence).
- d) **Sustainability:** The probability that the net benefits of the Policy's implementation, indicated via the successful protection of whistleblowers and witnesses, are likely to continue and lead to long-term benefits, including the prevention and management of wrongdoing.

Through benchmarking, the evaluation will analyse the contribution to promoting best practices across the GCF, especially through reviewing whistleblower and witness protection standards or policies developed and implemented by peer institutions and partners covering the range of their activities. In this respect, this independent evaluation will add value to wider ongoing initiatives within the GCF to improve policy and practice in relation to suspected wrongdoing.

2. THEORY OF CHANGE

A Theory of Change (ToC) outlines the steps, processes, and mechanisms through which an intervention is expected to function, as well as the results, outcomes, and impacts it is expected to achieve. It may be best understood as a diagram explaining how a desired change is expected to transpire or a structured way of thinking about the change organizations want to achieve.

A ToC is useful for informing the design of evaluations, such as this examination of the Policy. Identifying a policy's key expectations and assumptions, the ToC helps evaluators tailor their approach to the context and ensure that the methods used will gather evidence on relevant aspects. As there is no existing ToC for the Policy, the evaluation team has created two retrospectively based on the available information. One overarching strategic ToC and one detailed ToC at the level of implementation. The retrospective ToC are set out in Figure 1 and Figure 2.

The strategic ToC describes how the activities and structures established by the Policy lead to short-term outputs and outcomes and create pathways to the desired change. The assumptions about the pathways of change and the barriers to making change happen are also explored.

A prerequisite for the Policy to be implemented effectively is awareness of clear and accessible reporting mechanisms and channels. These channels serve the purpose of disseminating knowledge about the Policy, defining what constitutes wrongdoing, and ensuring familiarity with tools available for secure disclosure of information.

The ToC highlights key **activities** under the Policy that are being evaluated.

The Policy should identify the existing challenges and risks whistleblowers and witnesses face when coming forward with information about suspected wrongdoing or misconduct. It should recognize the potential consequences, such as retaliation, threats, and professional or personal harm, that may discourage individuals from reporting.

The Policy's **outputs** include establishing effective reporting mechanisms and ensuring trained personnel are available to handle whistleblower complaints – the prerequisites for increasing awareness of and engagement with the whistleblower policy among employees and organizations.

Regarding **immediate outcomes**, reported cases are anticipated to increase due to the implementation of reporting mechanisms and protection measures. Simultaneously, improved

cooperation from witnesses is expected, leading to more efficient investigations and decisive actions against wrongdoing.

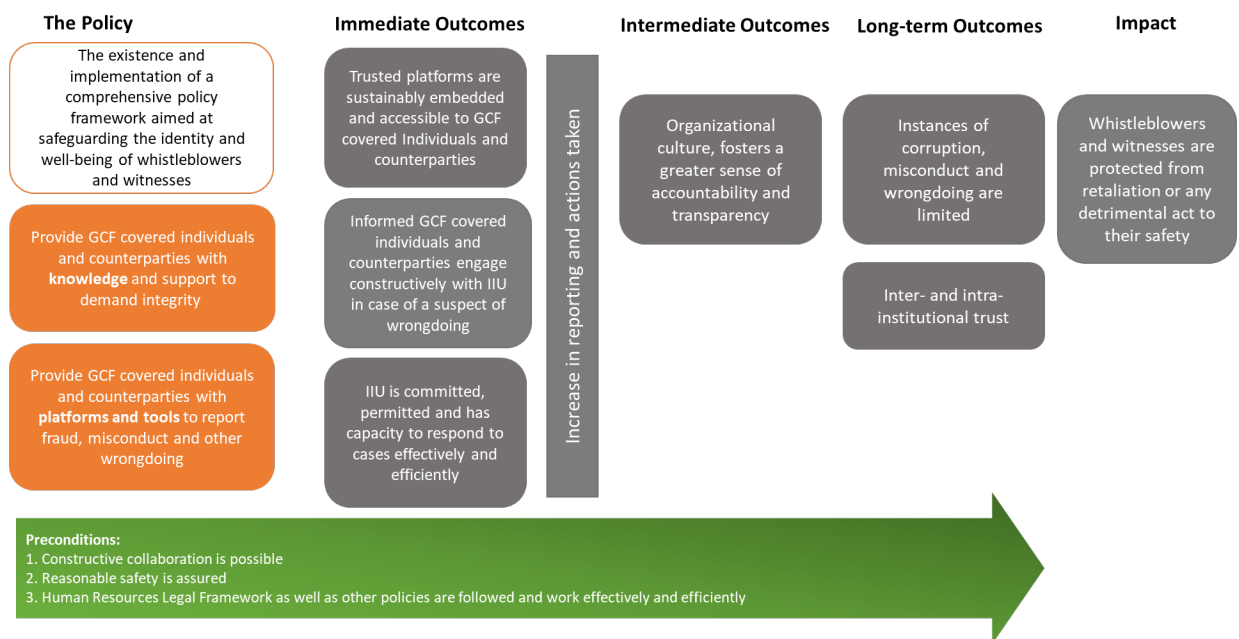
According to the ToC, the **intermediate outcomes** will indicate a shift in organizational culture, fostering greater accountability and transparency. This cultural transformation will result from the increased reporting and the ensuing actions.

Long-term outcomes are expected to show reduced corruption, fraud, or misconduct due to improved reporting and enforcement. Positive impacts are also anticipated for inter- and intra-organizational trust, as GCF employees, the Board, stakeholders, and partners perceive GCF's commitment to accountability and ethical governance.

As an overarching **impact**, the ultimate goal is to shape the GCF into an organization where whistleblowers and witnesses feel protected and confident in exposing wrongdoing, contributing to the prevention and reduction of corruption and misconduct at various levels.

Preconditions relate to the possibility of constructive collaboration and reasonable safety for GCF staff and counterparties. Additionally, the success of the Policy hinges on the assumption that the GCF integrity policy framework, along with other complementary GCF policies,¹⁰ are firmly established and coherent with the Policy. The interconnectedness of various policies ensures a cohesive approach to integrity, accountability, ethics and transparency.

Figure 1. Overarching theory of change



The second ToC (Figure 2) focuses on the level of implementation. This offers a more granular and tractable delineation of the Policy’s expected results chain when assessing the evaluation’s effectiveness. This second ToC guides the evaluation by allowing the evaluation team to tailor evaluation methods to the expected chain of **aims, activities, outputs, intermediate outcomes, final outcomes, and impacts**, along with the underlying assumptions.

The ToC details how the Policy aims to empower anyone covered by its provisions to report suspicions of wrongdoing in good faith and without fear of retaliation and effectively protect its

¹⁰ Listed under ‘Document review’ in Section C1a, below.

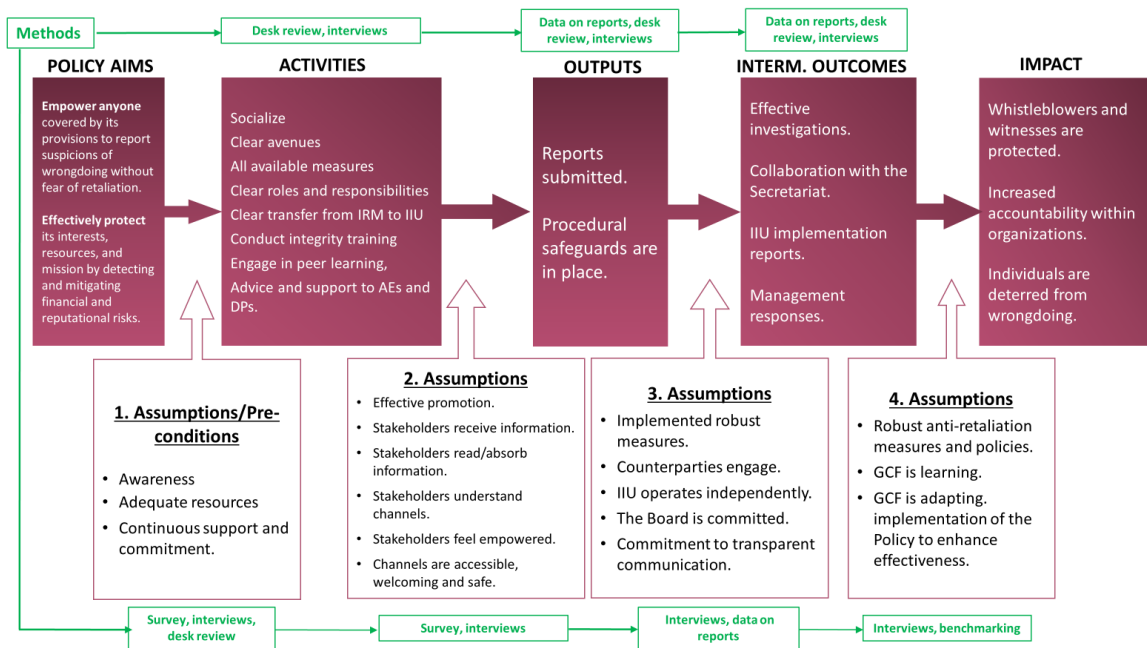
interests, resources, and mission by detecting and mitigating financial and reputational risks as early as possible. A series of assumptions, such as awareness among staff and stakeholders of the importance of robust whistleblowing policies, the provision of adequate resources, and continuous support and commitment from mid-level managers and supervisors, mediate the extent to which these aims lead to successful activities. If these assumptions hold, the Policy's **activities** include promoting awareness of the Policy, delivering integrity training, providing clear anonymous avenues for exposing wrongdoing, protecting whistleblowers and witnesses, and maintaining confidentiality and anonymity. Further **activities** include delineating roles and responsibilities within the GCF for reporting wrongdoing to the IIU, the clear transfer of reports from IRM to IIU, engaging in peer learning and providing policy and best practice advice and support to AEs and other delivery partners.

The degree to which these activities lead to successful **outputs** – such as the timely submission of detailed reports to the IIU and, where relevant, procedural safeguards aligned with international best practice – is once again mediated by a set of assumptions. For example, the channels for reporting wrongdoing are accessible, welcoming and safe, and stakeholders receive, read and understand information about the Policy, empowering them to report suspected wrongdoing.

The ToC details how the outputs are expected to lead to a set of **intermediate outcomes** in the form of effectively reporting and investigating suspected wrongdoing, successfully collaborating with the Secretariat to implement the Policy, and ensuring counterparties have effective whistleblowing and witness protection policies. A further intermediate outcome is that the IIU reports annually to the Board, and the Secretariat provides a management response to each report.

The extent to which these **intermediate outcomes** are successfully achieved is predicated on several key assumptions, including that counterparties are willing to collaborate in implementing effective whistleblowing and witness protection policies and that the IIU operates independently, providing unbiased and objective reports to the Board. Two assumptions need to hold for successful intermediate outcomes to become **impacts**. First, the GCF has implemented robust anti-retaliation measures and policies, ensuring the safety and security of whistleblowers. Second, the GCF is learning from international best practices and adapting the implementation of the Policy to enhance effectiveness. Ultimately, the Policy strives to protect whistleblowers from retaliation, foster a safer environment for reporting, increase accountability, and deter individuals from committing any wrongdoing associated with the GCF. Figure 2 describes this second implementation ToC in full and illustrates how evaluation methods have been allocated to particular stages of the results chain

Figure 2. Detailed theory of change for policy implementation, mapped to evaluation methods



Note: Within the Policy, stakeholders are classified into five broad groups: i) covered individuals – Board members, alternate, advisers and Board-appointed officials; ii) covered individuals - GCF staff and personnel; iii) covered individuals – external members; (iv) external parties – counterparties; (v) external parties – other individuals or entities. Figure 3 offers a simple Venn diagram of the categorization of these stakeholders. Figures 4 and 5 describe specific stakeholder sub-groups within these five broad groups.

3. EVALUATION QUESTIONS

In developing the evaluation framework, the evaluation questions were rooted in theories of ToC, which serve as a foundational model explaining the interconnection between Activities – Outputs – Intermediate Outcomes - Outcomes/Impact. The evaluation questions have been completed to assess these components’ interconnections concerning their effectiveness, relevance, coherence and sustainability.

Table A - 5 below presents the high-level evaluation questions mapped to their relevant criteria.

Table A - 5. Evaluation questions

EVALUATION CRITERIA	EVALUATION QUESTIONS
Effectiveness	The extent to which the Policy successfully supports the effective reporting of wrongdoing and effective protection of whistleblowers and witnesses.
Relevance	The extent to which the Policy is sufficiently targeted to support effective reporting of wrongdoing by covered individuals, counterparties, and communities, emphasizing how adequately the Policy’s objectives and design respond to and adapt to institutional needs.
Coherence	The extent to which the GCF’s PPWW is consistent with and operates alongside other internal policies and frameworks to achieve its strategic goals and objectives.

	The extent to which the GCF’s Policy is consistent with the policies and approaches of counterparties, peer institutions and partners, including climate financing institutions and funds.
Sustainability	The probability that the net benefits of the Policy, as indicated via the successful protection of whistleblowers and witnesses, are likely to continue and lead to long-term benefits, including the prevention and management of wrongdoing.

Annex 1 provides a more detailed description of how the team will collect, analyse, and generate evaluative evidence, insights and lessons to answer these evaluation questions. The annex also lists sub-questions, information sources, and the methodologies for collecting data/information.

The evaluation question and sub-questions to assess effectiveness focus on determining the success of the PPWW in facilitating effective reporting of wrongdoing and examining its role in successfully protecting whistleblowers and witnesses. The assessment examines factors influencing implementation success across GCF covered individuals and counterparties.

The evaluation assesses the relevance of the Policy by examining the extent to which it targets the right stakeholders and activities. The evaluation question and sub-questions focus on how well the Policy responds and adapts to institutional needs, ensuring that its objectives and design are finely tuned to the dynamics of wrongdoing reporting and protection from retaliation.

In terms of coherence, the assessment examines how well the Policy aligns with internal and external policies, approaches, and frameworks to fulfil its strategic goals and objectives effectively.

The evaluation question and sub-questions related to sustainability explore whether the benefits derived from the Policy’s implementation, particularly the protection of whistleblowers and witnesses, will endure over the long term. This entails an examination of the Policy’s capacity to generate lasting benefits, contributing to the prevention and effective management of wrongdoing.

The team’s approach aims to ensure a robust and methodical evaluation process, offering a comprehensive perspective on the Policy and its role in achieving desired outcomes. By aligning the second implementation ToC, detailed questions, and a structured information collection methodology, the objective is to conduct a thorough evaluation that will yield valuable insights into the effectiveness and sustainability of the Policy.

4. EVALUATION OF STAKEHOLDERS AND AUDIENCE

The evaluation’s findings will offer stakeholders valuable insights into areas for enhancement, supporting a more efficient policy that prioritizes ethical standards and organizational integrity. Moreover, it will enhance stakeholder confidence by demonstrating a commitment to transparency and accountability, building trust in the organization. The evaluation process itself will include stakeholder input, ensuring their perspectives are considered and fostering a sense of inclusion in the governance of the Policy.

Table A - 6 lists the primary stakeholder groups for the evaluation. Table A - 7 shows the most significant secondary stakeholders who will be potential readers and users of the evaluation.

Table A - 6. Primary stakeholder groups for the evaluation

KEY STAKEHOLDER GROUPS
COP
GCF Board

GCF Secretariat
Accredited entities
Executive entities
National designated authorities (NDAs)
GCF beneficiaries
External partners of the IEU (other evaluation offices)

Table A - 7. Secondary stakeholder groups for the evaluation – potential readers and users

STAKEHOLDER GROUP	STAKEHOLDERS
UN Agencies	UN Office on Drugs and Crime (UNODC), UN Office for Internal Oversight Services (OIOS), UN Children's Fund (UNICEF), UN Development Programme (UNDP), UN Environment Programme (UNEP)
MDBs	World Bank (WB), International Monetary Fund (IMF), Inter-American Development Bank, Asian Development Bank (ADB), African Development Bank (AfDB), Asian Infrastructure Investment Bank (AIIB), European Bank for Reconstruction and Development (EBRD)
CSOs	Transparency International, Anti-Corruption Network for Eastern Europe and Central Asia, The Whistleblower Network, Amnesty International, Human Rights Watch, Whistleblowing International Network (WIN), Whistleblowing International, The Signals Network
Other Organizations	OECD, Council of Europe, World Economic Forum, and climate finance institutions such as the GEF, the Adaptation Fund, and the Climate Investment Funds.
Whistleblower Support Entities	Government Accountability Project, National Whistleblower Center, Legal and Ethics Bodies, International Anti-Corruption Courts
Additional Stakeholders	Experts in whistleblower protection, specific university programmes and research centres focusing on governance, transparency, ethics, and law

C. KEY METHODS

The evaluation will use a mixed-methods approach, incorporating qualitative and quantitative methods and data to inform its evidence-based findings, conclusions, and recommendations. Based on IEU evaluation criteria, the team mapped evaluation criteria to evaluation questions and methods to inform the collection of data and information. Team members will triangulate, verify and validate all data to ensure it is reliable and usable for analysis.

The team will ascertain and document the strength of the evidence generated and ensure the evaluation's findings, recommendations, and conclusions are rigorous and robust. Specific methods include a desk review of GCF documentation, a review of academic and grey literature, and a benchmarking exercise against comparator climate funds and multilateral agencies.

The benchmarking initiative aims to analyse strengths, weaknesses and best practices and evaluate the Policy against similar policies implemented by comparator funds or organizations, leading to the formulation of tailored recommendations. The secondary literature will help the benchmarking exercise by defining key performance indicators, selecting comparable benchmarks, collecting and scrutinizing relevant data, and identifying best practices. Additionally, leveraging secondary data on whistleblower and witness protection policies enables the GCF to benchmark its practices, identify areas for improvement, and enhance its commitment to fostering a culture of integrity and accountability within the organization.

In addition, the evaluation will include three online surveys (of GCF personnel, AEs, as well as CSOs), key informant interviews of GCF personnel, former staff, members of the Accreditation Panel / Independent Technical Advisory Panel, members of the Ethics and Audit Committee, as well as wider Board members. The evaluation team will also conduct initial workshops with key GCF personnel. The next section offers more detail on each of these methods.

1. DESK-BASED REVIEW

The evaluation will collect, analyse and synthesize internal and external data and documentation to respond to the evaluation questions and inform the subsequent stages of the primary data collection.

a. Document review

The process will first thoroughly review all relevant GCF internal documents and materials. The evaluation will review and analyse the GCF’s internal strategies, policies and processes concerning whistleblowing and witness protection. The team will use the GCF’s strategies, policies, processes and Board decisions to further inform the design of methodology and data collection mechanisms. Table A - 8 below enumerates the initial documents the team will examine as part of the document review. These include the implementation reports for the Policy alongside broader IIU and GCF policies, processes and operational guidelines. For example, the document review will cover the application of the initial fiduciary principles and standards with accreditation procedures for completing Accreditation Master Agreements.

Table A - 8. Initial list of resources for review by type

IIU AND GCF POLICIES AND STANDARDS	IIU AND GCF PROCESSES AND OPERATIONS
<p>The GCF’s policies on Policy alongside other integrity policies and internal guidelines:</p> <ul style="list-style-type: none"> • Policy on Prohibited Practices • Anti-Money Laundering and Countering the Financing of Terrorism Policy (AML/CFT Policy) • Standards for the implementation of the Anti-Money Laundering and Countering the Financing of Terrorism Policy • Policy on Prohibited Practices • Policies on ethics and conflicts of interest • Administrative Remedies and Exclusion Policy • Initial fiduciary principles and standards 	<p>The operationalization of the Policy and the channels through which reporting can take place:</p> <ul style="list-style-type: none"> • Implementation reports for the Policy • Case management system and online reporting platform • Internal confidentiality and impartiality of the overall process • Investigation manual and templates • Linkages with IRM procedures • Investigation procedures for allegations of retaliation against whistleblowers and witnesses • Role of the ethics adviser • Staff code of conduct • Integrity compliance guidelines • Role of the ombudsman

<ul style="list-style-type: none"> • Revised policy on the prevention and protection from Sexual Exploitation, Sexual Abuse, and Sexual Harassment • Administrative guidelines on human resources • Investigation standards • Audit framework 	<ul style="list-style-type: none"> • Settlement guidelines • Integrated risk assessment • Exit interviews with former GCF staff • Information provided to counterparties on the Policy and the reporting channels
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b. Literature review

The team will review the applied, academic and grey literature and synthesize the approaches illuminated by this documentation. This literature review will include internal GCF sources, external best practices and academic research, and insights from other sectors and industries. The review will particularly focus on how entities interact and ensure Policy congruence within an implementing partner ecosystem such as the GCF’s partnership model. Table A - 9 enumerates key illustrative documents and sources the team will cover for the literature review. A wider list of sources is included in Annex 6.

Table A - 9. List of documents and sources for literature review¹¹

NAME OF THE DOCUMENT	REFERENCE
CMlu4 / Transparency International, <i>Best practices in devolution and decentralisation programmes that may reduce corruption</i> *	https://knowledgehub.transparency.org/assets/uploads/kproducts/Best-practices-in-devolution-and-decentralisation-programmes-that-may-reduce-corruption-2021-final.pdf
CMlu4, <i>Integrating corruption considerations into Nationally Determined Contributions</i> *	https://www.u4.no/publications/integrating-corruption-considerations-into-nationally-determined-contributions-ndc.pdf
UN Joint inspection Unit, <i>Review of Whistle-Blower Policies and Practices in United Nations System Organizations</i>	https://www.unjiu.org/sites/www.unjiu.org/files/jiu_rep_2018_4_english_0.pdf Review of 23 policies on protection against retaliation, covering 28 United Nations participating organizations
UK Cabinet Office Behavioural Insight Team, <i>Corruption: Can a behavioural approach shift the dial?</i>	https://www.bi.team/blogs/corruption-can-a-behavioural-approach-shift-the-dial/
International Labour Organization, <i>Reporting misconduct and protection from retaliation</i>	https://www.ilo.org/wcmsp5/groups/public/---dgreports/---dcomm/---webdev/documents/genericdocument/wcms_713106.pdf

c. Benchmarking and landscape analysis

The evaluation will include a comparative study of equivalent policies from key multilateral organizations, highlighting their unique features and strengths. In addition to analysing how the GCF’s approach to the protection of whistleblowers and witnesses compares to similar institutions,

¹¹ * Denotes documents which have a specific focus on interactions between entities and how to ensure policy congruence within a broad ecosystem.

the study will identify interesting differentiating factors and standard practices in other institutions for further exploration if they have the potential for adding value.

In particular, the benchmarking and landscape analysis will look at the business models of comparable institutions and how this influences the operationalization of Whistleblowing policies and approaches within partners and implementing organizations. For example, the benchmarking of business models will assess which whistleblower policies percolate within an ecosystem of implementing parties, including interaction with their implementing partners and the lessons that can be learned from these comparators. Table A - 10 lists the indicative institutions for landscape analysis and benchmarking.

Table A - 10. Comparator funds/organizations for landscape analysis and benchmarking

COMPARATOR FUNDS/ORGANIZATIONS FOR LANDSCAPE ANALYSIS AND BENCHMARKING	PURPOSE	REFERENCE
Norfund’s Whistleblowing Policy	Comparative analysis of policy, system and processes	https://www.norfund.no/norfunds-whistleblowing-channel/
British International Investment guidance on the anti-corruption and whistleblowing systems	Comparative analysis of policy, system and processes	https://toolkit.bii.co.uk/business-integrity/whistleblowing/
The Global Fund (to fight AIDS, Tuberculosis and Malaria) – Whistleblowing Policy and Procedures for the Global Fund	Comparative analysis of policy, system and processes	https://www.theglobalfund.org/media/2942/core_whistleblowing_policy_en.pdf
OECD – Whistleblower Protection Policy Guidance (literature)	Literature review and benchmarking	https://www.oecd.org/corruption/ethics/whistleblower-protection/
UNEP/ UN Global Compact – Principles for Responsible Investments / Guide on Whistleblowing	Literature review and benchmarking	https://www.unpri.org/download?ac=12194
UNDP – Protection against Retaliation for reporting misconduct	Literature review and benchmarking	AC Ethics_Protection against Retaliation.docx (live.com)
ADB – Whistleblower and Witness Protection	Literature review and benchmarking	https://www.adb.org/sites/default/files/pag/e/653656/AO%202.10.pdf

In addition to comparing GCF’s Policy to equivalent policies from the organizations above, the evaluation will also supplement this benchmarking with a discrete focus on new, innovative policies and approaches other comparator organizations deploy, such as technology and behavioural science. The organizations covered by this scoping and screening for innovation are shown in Table A - 11.

Table A - 11. Comparator funds/organizations for innovation scoping/screening

COMPARATOR FUNDS/ORGANIZATIONS FOR SCOPING / SCREENING	PURPOSE
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Other UN agencies such as the Office of the High Commissioner for Human Rights, UNICEF, UNODC, and OIOS ¹²	Scoping and screening for innovation, frontier approaches, and developments in the use of technology for reporting suspected or actual wrongdoing.
Multilateral development banks, including the WB and the IMF and regional development banks, such as the ADB, AIIB, and AfDB	
Civil society organizations such as Transparency International and Human Rights Watch ¹³	
Other relevant agencies: Council of Europe and Climate Finance Institution Climate Investment Funds, Adaptation Fund	
Other sectors and industries, in particular sport and shipping (Maritime Anti-Corruption Network)	
	Scoping and screening for Policy congruence within an implementing partner ecosystem such as the GCF’s partnership model.

In summary, the study will focus on similarities and differences and identify interesting differentiating factors. These factors may include unique elements or practices in other organizations that stand out and could potentially enhance the GCF's policy. The comprehensive study is designed to provide the GCF with a thorough understanding of the global landscape of whistleblower and witness protection policies. It goes beyond a surface-level comparison, aiming to identify best practices, innovative approaches, and potential enhancements that can contribute to the continual improvement of the GCF's policy framework.

d. Secondary data analysis

This analysis will examine the secondary, quantitative data available from IIU investigations and referrals and consider information that may assist in identifying trends, patterns and hot spots. The IIU case data will be fully anonymized and contain solely generalized contextual information in the report. The evaluation also aims to assess IIU data on milestones, processes and outcomes.

The analysis will draw upon data from the IIU on the types of cases and themes listed in Table A - 12.

Table A - 12. Types and classification of cases

PROJECT-RELATED REPORTS	STAFF MISCONDUCT	OTHER NON-INTEGRITY VIOLATIONS
<ul style="list-style-type: none"> • Abuse • Collusion • Conflict of interest • Corruption • Fraud • Retaliation against whistleblowers and witnesses • SEAH • Others 	<ul style="list-style-type: none"> • Abuse • Abuse of authority • Collusion • Conflict of interest • Fraud • Harassment • Retaliation against whistleblowers and witnesses • SEAH 	<ul style="list-style-type: none"> • Non-integrity violation • Other external cases.

¹² Although UN bodies tend to have very similar policies, this sample is intended to highlight organisations whose status or activities position them as potential exemplars of best-practices. For example, UNODC’s interaction with crime means it is likely more experienced in managing whistleblowing. Similarly, UNICEF is known to have a high volume of investigations, and is likely to have well developed policies and practices in this area.

¹³ These were selected because they are highly-experienced, reputable, global-level CSOs likely to provide best-practice models for comparison.

	• Other misconduct	
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The evaluation team will organize the findings to (i) provide preliminary analysis and insights on the evaluation questions and (ii) produce specific deliverables, such as the benchmarking exercise.

2. PRIMARY DATA COLLECTION

a. Online survey

The team will conduct three online surveys, covering:

- GCF staff and other GCF personnel
- Accredited entities
- Civil Sociality Organizations (CSOs)

The surveys will aim to obtain a snapshot of these groups’ knowledge about whistleblowing and their awareness of the Policy, reporting channels, protection procedures and safeguards. The accredited entity survey will offer information on the procedures in place and the protection safeguards within the entity. The definitions and make-up of these respondent groups are set out in more detail in Table A - 13 below.

Table A - 13. Respondent categories for three separate and tailored online surveys

ONLINE SURVEY	RESPONDENTS	CATEGORIZATION
GCF personnel online survey	GCF staff	All persons appointed to a post in the GCF under a letter of appointment
	Other GCF personnel	Consultants, interns and any other individual contracted and/or engaged by the GCF to perform official functions for the GCF, excluding Board-appointed officials and external personnel
Accredited entity online survey	Accredited entities	Accredited entities implementing GCF-funded projects using GCF focal points
Civil society organization survey	CSOs	Civil society organizations that receive Internal Redress Mechanism newsletters

Each questionnaire will follow the principles of simplicity, flexibility, customization, standardisation and representation - with sufficient open-ended questions for expression and clarification. Responses will be categorical variables, including binary choices and Likert scales, as appropriate.

The evaluation team will pilot the questionnaires before their formal launch to ensure they are comprehensible, logical, and brief. An indicative set of survey questions for GCF staff and personnel is presented in Annex 5.

b. Key informant interviews

Interviews and workshops are an extremely valuable source of information and fact-finding. The purpose is to gauge levels of awareness and implementation of the Policy, both with GCF and counterparties. Another intended outcome is to make ‘as should be’ to ‘as is in reality’ comparisons in the Policy’s implementation and use. In addition to the workshops and face-to-face interviews,

while in GCF HQ, the team members will make themselves available for ‘drop-in’ clinics. If there are sensitivities, the team members will suggest meeting discreetly, away from the workplace if preferred.

Interviews

The team will develop interview protocols piloted and tested before being customized according to the stakeholder type. During interviews, team members will follow all ethical standards and procedures.

Interviewers will take detailed notes during interviews. These notes will be anonymized per standard evaluation ethics and stored securely. Notes will be thematically coded for qualitative analysis based on the evaluation matrix for this evaluation. The evaluation will gather the coded interview excerpts and summarize the responses to determine interview-based findings that will be triangulated with other evidence to identify key evaluation findings.

Interview respondents will be sampled based on their designation, mandate, authority, and functions. The team will conduct semi-structured interviews with open-ended questions to ensure an objective and in-depth response to avoid biased responses or steering respondents. Interviews will encourage informants to share their perspectives, experiences, examples and insights without expectations or time pressure.

The evaluation team will engage with five broad respondent categories delineated according to the Policy. The five categories are GCF personnel, covered individuals who are not GCF personnel, counterparties (including, *inter alia*, AEs, direct access entities, executing entities, delivery partners, vendors), broader external parties (including civil society and private sector observers, as well as consultancy firms who provide services to the GCF), and, finally, former GCF staff, former Board members and former Board-appointed officials.

These respondent categories are summarized in Figure 3, Figure 4 and Figure 5 below. An indicative list of key informant groups is set out in Table A - 14 below. It is important to note that a limited number of individuals will be contacted within each key informant group listed in Table A - 14.

Figure 3. Categories of stakeholders as delineated in the policy

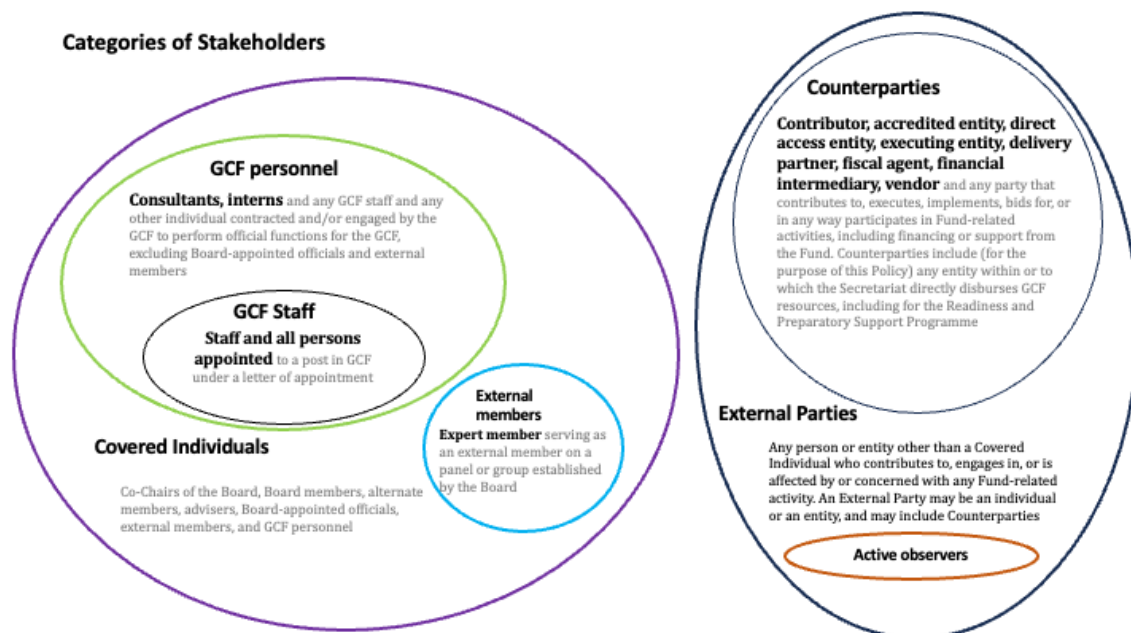


Figure 4. Categories of covered individuals

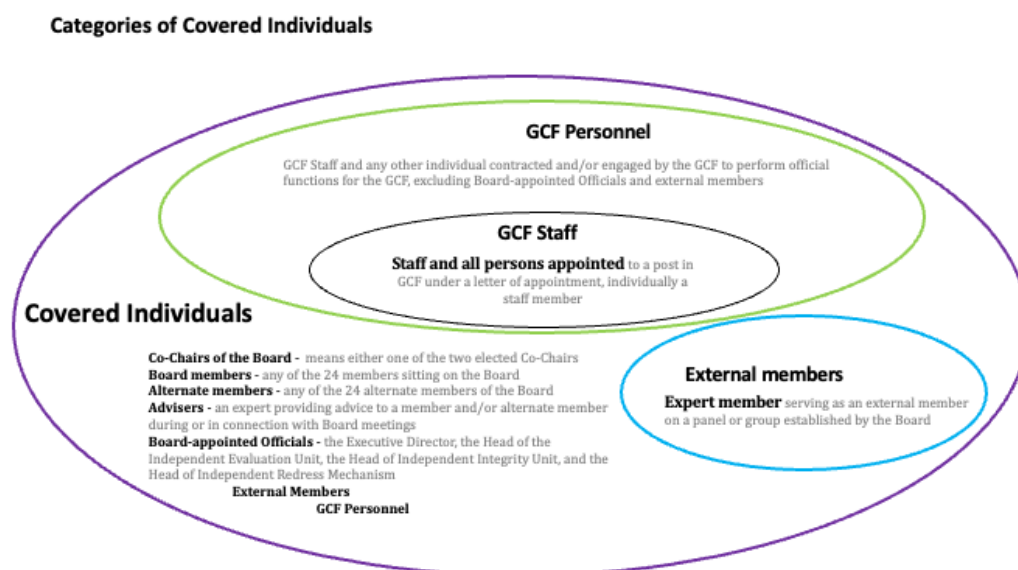
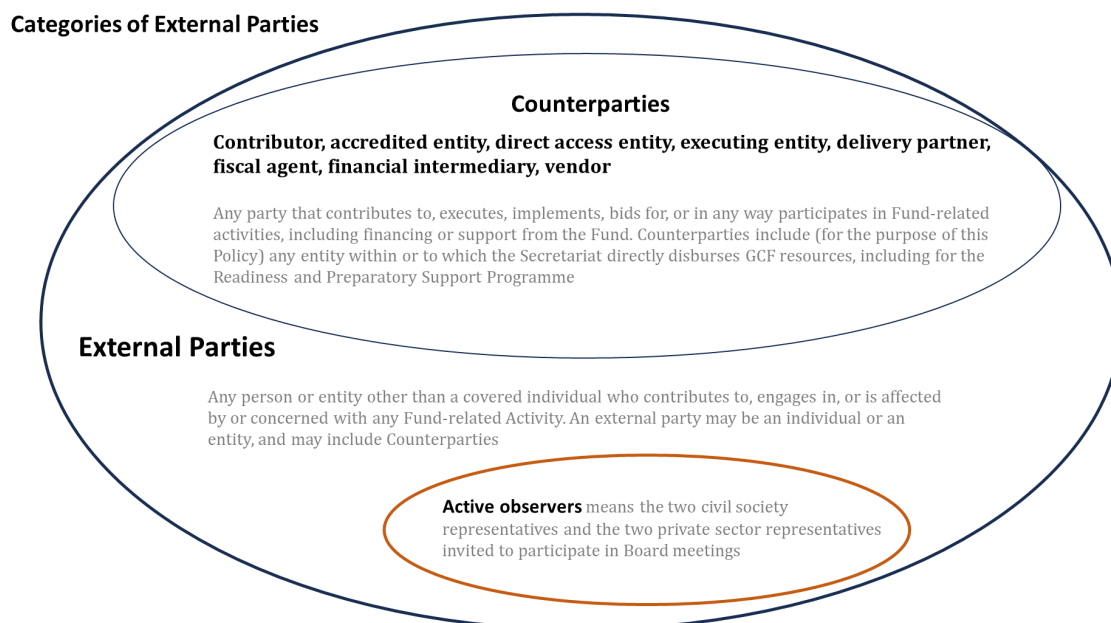


Figure 5. Categories of external parties



The evaluators will establish a confidential communication channel through a dedicated email address, which will remain open for the evaluation. This will allow previous whistleblowers and witnesses to contact the evaluators anonymously and in strict confidence. Any exchanges and evidence gathered through this channel will be additional to the interviews proposed in Table A - 14.

Table A - 14. Summary of key informants (as respondents) for in-depth interviews

RESPONDENT CATEGORIES	RESPONDENT SUB-CATEGORIES	GROUPS OF KEY INFORMANTS
	Board	<ul style="list-style-type: none"> Members of the Ethics and Audit Committee Accreditation Committee

GCF covered individuals who are not GCF personnel		<ul style="list-style-type: none"> • Board members and/or alternates
	External members	<ul style="list-style-type: none"> • Members of Accreditation Panel • Members of the Independent Technical Advisory Panel
	Board-appointed officials	<ul style="list-style-type: none"> • Head of the Independent Integrity Unit • Head of the Independent Redress Mechanism
GCF personnel	GCF staff	<p>Staff and persons appointed through a letter of appointment, including staff from:</p> <ul style="list-style-type: none"> • Office of the Executive Director • Office of Internal Audit • Office of Risk Management and Compliance • Division of Portfolio Management • Division of Mitigation and Adaptation • Division of Private Sector Facility • Office of Governance Affairs • Office of General Counsel • Office of Sustainability and Inclusion
	Non-staff GCF personnel	<ul style="list-style-type: none"> • Consultants • Interns • Representatives of consultants and interns
External parties who are counterparties	Counterparties	<ul style="list-style-type: none"> • Accredited entities • Executing entities • Delivery partners
External parties who are not counterparties	External parties who are not counterparties	<ul style="list-style-type: none"> • Civil society observers (active observers) • Private sector observers (active observers) • Consultancy firms and service providers who are hired by the GCF (ESIA, GAP, PPF, capacity-building)
Former staff, board members and board-appointed officials	Former staff, Board members and Board-appointed officials	<ul style="list-style-type: none"> • Former staff • Former Board members/alternates • Former Board-appointed officials

c. Workshops

The evaluation team proposes holding two face-to-face workshops for initial fact-finding with a cross section of operational and support staff early in the evaluation process, before any in-depth interviews. These workshops aim to gauge the temperatures of the ‘tone from the top’ and cultural and trust issues. Their findings provide useful information to those conducting the in-depth one-to-one interviews, whether in person or via remote conferencing, facilitating more meaningful discussions and providing opportunities to test and explore any issues arising from the workshops. The proposed format and indicative programme for these workshops are set out in Annex 4.

D. ETHICS, LIMITATIONS AND RISK MANAGEMENT

1. ETHICAL CONSIDERATIONS

A Based on the United Nations Evaluation Group's Ethical Guidelines for Evaluation,¹⁴ the evaluation will adopt four guiding ethical principles as described in the GCF Evaluation Standards:¹⁵

Integrity is adherence to moral values and professional standards for responsible evaluation practice. Integrity in evaluation requires various elements such as honesty and truthfulness in communication and actions, professionalism, independence, impartiality and incorruptibility. Two aspects that will affect the integrity of an evaluation are ensuring evaluation incorruptibility¹⁶ and practising sound evaluative judgment.¹⁷

Accountability is the obligation to be answerable for all decisions and actions taken in an evaluation. The evaluator's responsibility is to honour commitments and report potential or actual harms observed through the appropriate channels. Accountability can be ensured by being transparent regarding the evaluation's purpose, design and conduct while being responsive when questions or events arise. In addition, accountability can be ensured by meeting the evaluation's purpose, exercising due care, ensuring redress and recognition, and reporting fairly and accurately to stakeholders, including affected people, on decisions, actions, and intentions.

Respect involves engaging with all stakeholders of an evaluation in a way that honours their dignity, well-being and personal agency while also being responsive to their sex, gender, race, language, country of origin, LGBTQ status, age, background, religion, ethnicity and ability, and cultural, economic and physical environments. Evaluations must ensure fair representation is given to different voices and perspectives. Respect in evaluation requires that all relevant stakeholders have access to the evaluation process and product, alongside meaningful engagement and fair treatment of all relevant stakeholders in the evaluation processes.

Beneficence in this context means striving to do good for people and the planet while averting harms arising from evaluation as an intervention. Beneficence in evaluation requires explicit and ongoing consideration of risks and benefits, maximizing benefits, and ensuring no harm. The aim is to ensure that evaluations do no harm while making an overall positive contribution.

In addition, the evaluation will adhere to the principle of **impartiality**. This ensures the evaluation process and products reflect impartiality, objectivity, and an absence of bias at all stages. Team members are not expected to have been directly responsible for policy-setting, design or management of the Policy or have any vested interests. Impartiality ensures there is no bias in procedure, scope and methodology. The evaluation team will apply layers of internal and external quality assurance to mitigate the risk of not maintaining impartiality. In addition, evaluation team members must demonstrate that their involvement has no personal benefit or gain over and above that which could be applied to any GCF staff, GCF personnel or counterparties not involved in the evaluation. Furthermore, to ensure full impartiality, the complete evaluation report will clearly delineate sections where findings will be limited to observations with no associated recommendations.

¹⁴ United Nations Evaluation Group, *UNEG Ethical Guidelines for Evaluation*. Available from: <https://www.unevaluation.org/document/detail/2866>

¹⁵ Green Climate Fund, *Green Climate Fund Evaluation Standards*. Available from: <https://ieuc.greenclimate.fund/document/green-climate-fund-evaluation-standards>

¹⁶ In paragraph 46, the GCF's evaluation standards identify five forms of corruptibility that could compromise the ethics of the evaluation and must be prevented.

¹⁷ In paragraph 47, the GCF's evaluation standards considers five evaluation fallacies that may challenge sound judgment.

2. LIMITATIONS AND RISKS

The identified limitations, challenges and risks to successful delivery of this evaluation are:

- Difficulties contacting those who have made whistleblowing complaints or have suffered from complaints being poorly handled
- Inability to cover any individuals, including external parties, who were unaware of the Policy or were intimidated and did not complain/report
- Possible unwillingness of whistleblowers/potential whistleblowers to speak freely or cannot accurately remember details of how their cases were handled
- Issues of trust for people attending workshops/interviews, ensuring they understand they can give information freely and in the strictest confidence
- Potential cultural differences, such as people of lower seniority feeling inhibited in speaking out against more senior staff
- Data availability and time zone differences
- Availability of interviewees

The evaluation will make efforts to mitigate these limitations and challenges. These efforts will include the following:

- Establishing communication and information-sharing protocols, including the use of anonymized/redacted information as appropriate
- Setting up a discreet dedicated email address or web portal for people to contact the evaluation team
- Building face-to-face trust and confidence from the outset of interviews and workshops
- Making evaluation team members available for contact after workshops and interviews for any matters arising, either with participants or other stakeholders
- Considering data availability and time zones when planning data collection and scheduling interviews.

The IEU leads the study and is responsible for its substantive content and presentation.

E. ADMINISTRATIVE ARRANGEMENTS AND WORK PLAN

1. DELIVERABLES AND DISSEMINATION PLAN

The evaluation involves a desk study and virtual and in-person interviews comprised of the following phases:

- Inception and planning
- Data collection and analysis
- Final reporting
- Board submission

Table A - 15 lists and describes the evaluation’s key deliverables and anticipated dates for completion. Annex 4 contains a detailed evaluation work plan.

Table A - 15. Expected deliverables and milestones

DATES	KEY DELIVERABLES AND PROCESSES
31 January 2024	Draft approach paper
07 February 2024	Development of survey and interview protocols

March - April	Primary and secondary data collection and analysis
3 May 2024	Factual draft for the Secretariat
24 May 2024	Draft of final evaluation report
31 May 2024	Final evaluation report with recommendations
21 June 2024	Formatted, copyedited report submitted to OGA
30 June 2024	Communications and outreach products
15 July 2024	Thirty-ninth meeting of the GCF Board

ANNEXES

Annex 1. EVALUATION MATRIX

EVALUATION CRITERIA	EVALUATION QUESTIONS	SUB-QUESTIONS	SOURCES	METHODOLOGY
Effectiveness	1. To what extent does the GCF’s Policy successfully support the effective reporting of wrongdoing and the protection of whistleblowers and witnesses?	1.1 Are there adequate measures to raise awareness among employees and stakeholders about the existence and importance of the Policy?	IIU Staff and Personnel, Office of General Counsel GCF training records	Document review, in-depth interviews Online survey of staff (testing awareness, knowledge and understanding of processes, and participation in training programmes) Review of secondary data on the number and content of training courses delivered to staff and stakeholders. Trend analysis of whether there is any increase in the number of complaints/ reports after conducting awareness programmes
		1.2 Do the reporting mechanisms within the Policy ensure a secure and confidential channel for reporting wrongdoing?	IIU staff, Board members on EAC	Document review, in-depth interviews
		1.3 Does the GCF ensure that individuals feel protected from retaliation when reporting wrongdoing under the Policy?	IIU staff, Board members on EAC, GCF staff and Personnel	In-depth interviews.
		1.4 Is GCF’s response to reports received through the Policy timely, and is any investigation thorough?	IIU staff, Board members on EAC IIU case data is on time between key milestones, processes, and outcomes	Document review, in-depth interviews Benchmarking and landscape analysis, including assessment of comparator organizations’ summary data (if available) on timeliness

		1.5 Does the GCF collect feedback from those who have used the Policy to report wrongdoing? If so, does the feedback suggest the Policy has been effective? What improvements, if any, have been made as a result?	IIU Staff and Personnel, GCF feedback data, possibly also from exit interviews / former staff feedback	Document review, in-depth interviews, secondary data analysis
		1.6 Is the Policy capturing and responding appropriately to relevant cases of wrongdoing identified by staff at counterpart organizations and those identified by GCF staff?	IIU staff IIU data / Annual Implementation Reports Counterpart staff	Document review, in-depth interviews, secondary data analysis
		1.7 Do covered individuals and counterparties consider the Policy effective in (i) safeguarding the GCF's financial and operational integrity, (ii) managing its reputational risk, and (iii) protecting whistleblowers' identities?	IIU staff, GCF staff, Counterpart staff, and Board members on EAC	In-depth interviews Online surveys of GCF staff and personnel, ccredited entities and civil society organisations
Relevance	2. The extent to which the GCF's Policy is sufficiently targeted to support the reporting of wrongdoing and protection from retaliation, emphasizing the extent to which the Policy's objectives and design respond to	2.1 To what extent does the GCF's Policy align with and respond to GCF's strategic objectives and institutional needs?	Strategic Plan 2024-2027, revised Readiness Strategy 2024-2027, Office of the Executive Director, Head of DCP, Head of Office of Risk Management and Compliance	Document review, in-depth interviews
		2.2 Does the coverage and scope of the Policy ensure it includes all relevant parties, such as covered individuals, counterparties, and communities affected by GCF activities?	All respondent categories: Covered individuals – Board ecosystem Covered individuals - GCF staff and personnel External parties – counterparties	Document review, in-depth interviews

	and adapt to institutional needs.		External parties – other individuals or entities	
		2.3 What is the level of adaptation in the Policy’s design to allow for changing institutional needs and emerging challenges related to reporting wrongdoing?	IIU staff, Office of General Counsel	Document review, in-depth interviews
Coherence	3. The extent to which the GCF’s Policy is consistent with and operates alongside other internal policies and frameworks to achieve its strategic goals and objectives	3.1 Are the Policy and its objectives coherent with other existing internal policies?	Current and past GCF staff, Board members, Board-appointed officials and GCF documents	Document review, in-depth interviews
		3.2 Are the Policy and its objective in line (coherent) with other similar policies and approaches?		
		3.3 To what extent have Policy objectives and outcomes been planned based on needs/ requirements?		
		3.4 What is the level of collaboration between the IIU and internal units responsible for ethics, compliance, and legal affairs in ensuring effective whistleblower and witness protection of counterparties?	IIU Staff and Personnel, Office of General Counsel, Ethics Adviser, AE staff	
	4. The extent to which the GCF’s PPWW is consistent with the policies and approaches of counterparties, peer	4.1 To what extent are the GCF’s Policy and the policies and approaches of counterparties aligned? ¹⁰	GCF documents, applied, academic and grey literature, documentation from counterparties, external parties, and Board members on EAC	Benchmarking and landscape analysis, document review, literature review, in-depth interviews
4.2 Does the Policy reflect and uphold the same values and principles of				

	institutions and partners, including climate financing institutions, funds?	policies and approaches of other new whistleblower and witness protection standards, policies or measures developed and implemented by peer institutions and partners, including climate financing institutions, funds, and counterparties?		
		4.3 What are the areas with consistency or divergence in the reporting mechanisms outlined in the Policy and policies and approaches of peer institutions and partners, including climate financing institutions, funds, and counterparties?		Benchmarking and landscape analysis, document review, literature review, in-depth interviews
		4.4 Is the current process for regularly reviewing and updating the Policy suitable in light of changes in policies and approaches of peer institutions and partners, including climate financing institutions, funds, and counterparties?		
Sustainability	5. The probability that the net benefits of the Policy, indicated via the successful protection of whistleblowers and witnesses, are likely to continue and lead to long-term benefits, including	5.1 How well is the Policy aligned with the organization's long-term objectives and strategic vision?	Strategic Plan 2024-2027, revised Readiness Strategy 2024-2027, Office of the Executive Director, Head of DCP, Head of Office of Risk Management and Compliance	Document review In-depth interviews
		5.2 How well is the Policy integrated into the organizational culture, and how does this integration contribute to its potential sustainability?	IIU staff, Office of the Executive Director, Head of Office of Risk Management and Compliance, and Board members on EAC	In-depth interviews

the prevention and management of wrongdoing	5.3 To what degree are organizational leaders committed to the long-term sustainability of the Policy?	IIU staff, Office of the Executive Director, Head of Office of Risk Management and Compliance, and Board members on EAC	In-depth interviews
	5.4 How adaptable is the Policy to organizational changes or external factors that may impact its effectiveness?	Strategic Plan 2024-2027, revised Readiness Strategy 2024-2027, IIU staff, Office of the Executive Director, Head of Office of Risk Management and Compliance, Board members on EAC Comparator organizations' policies	In-depth interviews Benchmarking and landscape analysis, including: Possible future trends in finance/ delivery modalities for GCF-type programmes Possible future trends in modus operandi of those committing prohibited practices and wrongdoing in relevant settings Benchmarking of Policy against adaptability and horizon-scanning mechanisms at comparator organizations
	5.5 Are adequate processes in place to continuously improve the whistleblower protection policy?	IIU staff, Office of the Executive Director, Head of Office of Risk Management and Compliance, GCF continuous improvement policies/plans	Document review, Board decisions, in-depth interviews

Annex 2. DRAFT REPORT OUTLINE

Volume I

Executive summary

Main report

1. Introduction, background, and scope
2. GCF's Policy on the Protection of Whistleblowers and Witnesses
3. External coherence - Benchmarking and Counterparties
4. Internal coherence - The Policy on the Protection of Whistleblowers and Witnesses within the GCF
5. Relevance - Operationalization and implementation
6. Effectiveness - internal and external
7. Impact and sustainability
8. Conclusions
9. Recommendations

Appendix. List of respondents

References

Volume II. Annexes

Annex 1. Detailed literature review

Annex 2. Methodology

Annex 3. Data analysis

Annex 4. Survey results

Annex 5. Others

Annex 4. DRAFT PROGRAMME FOR THE WHISTLEBLOWING WORKSHOP

GCF Whistleblowing Workshops

Date(s): TBC

Attendees: TBC

Location: TBC

Duration: three hours (estimated)

- **00:00 – 00:15:** Introduction and Welcome from Facilitators, outlining the purpose, housekeeping, and ground rules (respect, confidentiality, etc.)
- **00:15 – 00:30:** Delegates' introductions (name, role and expectations)
- **00:30 – 00:45:** Brief introduction to whistleblowing (history & context)
- **00:45 – 01:30:** Group work: Enablers and Hurdles. What needs to be in place to facilitate effective whistleblowing? *Consider trust, culture, and accessibility.* What gets in the way? *Consider the flipside to enablers.* Each group to present findings to the wider group.
- **01:30 – 01:45:** Group discussion on *Coherence* (alignment, coherence and complementary of GCF's Policy with other internal policies and frameworks to achieve its strategic goals and objectives) and GCF's Policy in comparison to their organizational policies, systems and processes for the protection of whistleblowers and witnesses).
- **01:45 – 02:00:** Group discussion on *Relevance* (to explore the perspective and experiences of GCF staff and external stakeholders (IAEs, DAEs, among others) on the relevance of GCF's Policy in the context of GCF and funding activities).
- **02:00 – 02:15:** Group discussion on *Effectiveness* (the effectiveness and usefulness of the GCF's Policy in (i) successfully supporting the effective reporting of wrongdoing; (ii) ensuring the protection of whistleblowers and witnesses; (iii) safeguarding financial, operational, and reputational integrity of the GCF; and (iv) contributing to GCF's efforts to make a significant and ambitious contribution to combat climate change).
- **02:15 – 02:30:** Group discussion on *Sustainability* (to identify and document the net benefits and sustainability of the GCF's Policy throughout the results chain and across groups).
- **02:30 – 03:00:** Group discussion – an open forum on any personal experiences or matters of hearsay.

Annex 5. DRAFT SURVEY QUESTIONS FOR GCF STAFF AND PERSONNEL

1. Are you aware of the Policy on the Protection of Whistleblowers and Witnesses (Policy) in the GCF?
 - Yes
 - No

2. In your opinion, how well do you understand the key provisions of the Policy?
 - Very well
 - Fairly well
 - Not very well
 - Not at all

3. Do you believe the Policy is adequately advertised and promoted to everybody who might need it?
 - Yes
 - No

4. How confident are you that the current Policy protects whistleblowers and witnesses from retaliation?
 - Very confident
 - Fairly confident
 - Not very confident
 - Not at all confident
 - Don't know

5. If you answered 'Not very confident' or 'Not at all confident' to question 4, please explain your answer (optional question)

6. How effectively does the GCF respond to reports of concerns or wrongdoing submitted by whistleblowers and witnesses?
 - Very effectively
 - Fairly effectively
 - Fairly ineffectively
 - Not at all effectively
 - Don't know

7. If you answered 'Fairly ineffectively' or 'Not at all effectively' to question 6, please explain your answer (optional question).

8. To what extent do you feel the current policy encourages a culture of accountability and ethical behaviour within the GCF?
 - To a great extent
 - To some extent
 - Not at all
 - Don't know

9. If you had concerns over wrongdoing in the GCF, how likely would you be to report them, given the current Policy and its implementation?
 - Very likely
 - Fairly likely
 - Fairly unlikely
 - Very unlikely
 - Don't know

10. How confident are you that the current Policy and its implementation effectively protect whistleblowers' and witnesses' identities?
 - Very confident
 - Fairly confident
 - Not very confident
 - Not at all confident
 - Don't know

11. How many training events on the Policy have you attended since joining the GCF? Please provide the number and the names of the training events.

12. How many online courses on the Policy have you participated in since joining the GCF? Please provide the number and the names of the online courses.

13. What improvements, if any, would you suggest to the current GCF Policy?

Annex 6. INITIAL LIST OF DOCUMENTS AND SOURCES FOR THE LITERATURE REVIEW¹⁸

NAME OF THE DOCUMENT	REFERENCE
CMiU4 / Transparency International, Best practices in devolution and decentralisation programmes that may reduce corruption *	https://knowledgehub.transparency.org/assets/uploads/kproducts/Best-practices-in-devolution-and-decentralisation-programmes-that-may-reduce-corruption-2021-final.pdf
CMiU4, Integrating corruption considerations into Nationally Determined Contributions *	https://www.u4.no/publications/integrating-corruption-considerations-into-nationally-determined-contributions-ndc.pdf
CMiU4, Mapping evidence gaps in anti-corruption Assessing the state of the operationally relevant evidence on donors’ actions and approaches to reducing corruption	https://www.u4.no/publications/mapping-evidence-gaps-in-anti-corruption-assessing-the-state-of-the-operationally-relevant-evidence-on-donors-actions-and-approaches-to-reducing-corruption.pdf
UNODC, Center of Excellence in Statistical Information on Government, Crime, Victimization and Justice INEGI-UN ODC, International Practices to measure, monitor and evaluate corruption levels and anti-corruption policies	https://www.cdeunodc.inegi.org.mx/unodc/doc/UNODC_AnticorruptionPolicies_CorruptionCases_Indicators_ENG.pff
UN Joint Inspection Unit, Review of Whistle-Blower Policies and Practices in United Nations System Organizations	https://www.unjiu.org/sites/www.unjiu.org/files/jiu_rep_2018_4_english_0.pdf
Office of the Whistleblower Ombudsman, Whistleblower Survival Tips	https://whistleblower.house.gov/whistleblower-survival-tips
CMiU4, Anti-corruption complaints mechanisms	https://www.u4.no/publications/anti-corruption-complaints-mechanisms
Amnesty International, How to protect yourself as a whistleblower	https://www.amnesty.org.au/how-to-protect-yourself-as-a-whistleblower/
Protect, Environmental Whistleblowing Toolkit	https://protect-advice.org.uk/environmental-whistleblowing-toolkit/
Working with Whistleblowers – Global Investigative Journalism Network	https://gijn.org/resource/working-with-whistleblowers/
The Global Fund ‘I speak out now’ website	www.ispeakoutnow.org
UK Cabinet Office Behavioural Insight Team, Corruption: Can a behavioural approach shift the dial?	https://www.bi.team/blogs/corruption-can-a-behavioural-approach-shift-the-dial/

¹⁸ * Denotes documents which have a specific focus on interactions between entities and how to ensure policy congruence within a broad ecosystem.

Maritime Anti-Corruption Network, Taking Account: Maritime Anti Corruption Network Outlines 10 Years of Corruption Reporting	https://macn.dk/taking-account-maritime-anti-corruption-network-outlines-10-years-of-corruption-reporting/
SportRadar, The use of technology in identifying and reporting fraud and corruption in Sport and Gambling.	https://sportradar.com/wp-content/uploads/2023/03/Betting-Corruption-And-Match-Fixing-In-2022-2.pdf
Anvari, F., Wenzel, M., Woodyatt, L., & Haslam, S. A. (2019). The social psychology of whistleblowing: An integrated model. <i>Organizational Psychology Review</i> , 9(1), 41-67.	https://journals.sagepub.com/doi/full/10.1177/2041386619849085
Mannion, R., Blenkinsopp, J., Powell, M., McHale, J., Millar, R., Snowden, N., & Davies, H. (2018). Understanding the knowledge gaps in whistleblowing and speaking up in health care: narrative reviews of the research literature and formal inquiries, a legal analysis and stakeholder interviews. <i>Health Services and Delivery Research</i> , 6(30).	https://nrl.northumbria.ac.uk/id/eprint/38183/1/Mannion%20et%20al%20-%20Understanding%20the%20knowledge%20gaps%20in%20whistleblowing%20and%20speaking%20up%20in%20health%20care.pdf
Transparency International, Internal Whistleblowing Procedures: Best practice principles for public and private organisations	https://files.transparencycdn.org/images/2022_PolicyBrief_InternalWhistleblowingSystems_English-1.pdf
International Labour Organization, Reporting misconduct and protection from retaliation	https://www.ilo.org/wcmsp5/groups/public/---dgreports/---dcomm/---webdev/documents/genericdocument/wcms_713106.pdf
Community workplace and market insights platforms	https://www.glassdoor.co.uk/index.htm
Websites and apps	
UN Ethics Office, Protection against Retaliation	https://www.un.org/en/ethics/protection-against-retaliation/index.shtml
Mobile Citizens' app.	www.ipaidabribe.com/mobile
Citizens' Reporting app website	https://citizeneye.info/
Anti-bribery/corruption in logistics and supply chains.	https://www.streamhouse.org/service/trade-route-incident-management-system-trims/
Duke Financial Economics Centre, What is a Climate Change Whistleblower?	https://econ.duke.edu/dfe/climate-risk/whistleblower
Community workplace and market insights platforms	https://www.glassdoor.co.uk/index.htm

Annex 7. BROADER GCF POLICIES AND DOCUMENTS

NAME OF THE DOCUMENT	REFERENCE
Independent evaluation of the GCF's Environmental and Social Safeguards and the Environmental and Social Management System, Independent Evaluation Unit	https://ieu.greenclimate.fund/evaluation/ess2020
GCF/B.37/19: Independent Redress Mechanism work plan and budget for 2024	https://www.greenclimate.fund/document/gcf-b37-19
Work Programme and Budget of the Independent Integrity Unit for 2024	https://www.greenclimate.fund/sites/default/files/document/10-work-programme-and-budget-independent-integrity-unit.pdf
History of the IRM Pre-Cases, Independent Redress Mechanism	https://irm.greenclimate.fund/document/history-irm-pre-cases
Report on Outcomes of Self-Initiated Proceedings GCF Project FP001: Building the Resilience of Wetlands in the Province of Datem del Marañón, Peru. IRM Case C-0002-Peru, Independent Redress Mechanism	https://irm.greenclimate.fund/sites/default/files/case/report-outcomes-self-initiated-proceedings-c-0002-peru-final-web.pdf
Report on results of problem solving in the Independent Redress Mechanism's case: C-0003-Morocco: GCF Project FP043: Saïss Water Conservation Project, Independent Redress Mechanism	https://irm.greenclimate.fund/sites/default/files/case/gcf-irm-2021-inf01-report-results-problem-solving-irm-case-c-0003-morocco-fp043.pdf
Compliance Review Report Case C-0006-Nicaragua, Independent Redress Mechanism	https://irm.greenclimate.fund/sites/default/files/case/en-irm-case-c0006-final-compliance-review-report.pdf
Board Decision (B.36/17): Consideration of IRM Compliance Report on Case C-0006-Nicaragua	https://irm.greenclimate.fund/sites/default/files/case/b36-decision-irm.pdf
Independent Redress Mechanism Grievances and Complaints Initial Steps Report GCF Project FP121: REDD+ Results-based payments in Paraguay for the period 2015- 2017 Case C-0008-Paraguay	https://irm.greenclimate.fund/sites/default/files/case/initial-steps-report-paraguay-final.pdf
Memorandum of Understanding between the Independent Integrity Unit and Independent Redress Mechanism, Green Climate Fund	Not publicly available
Implementation of the Memorandum of Understanding between the Independent Integrity Unit and the Independent Redress Mechanism - overview of amendment options and relevant policy provisions.	Not publicly available
IRM Retaliation Brochure	https://iu.greenclimate.fund/document/retaliation-brochure

Thematic brief: Civil society partnership: Integrity in climate action	https://iiu.greenclimate.fund/document/thematic-brief-civil-society-partnership-integrity-climate-action
IIU General Information Brochure	https://iiu.greenclimate.fund/document/iiu-general-information-brochure
Understanding the Integrity Enforcement Regime at the Green Climate Fund	https://iiu.greenclimate.fund/document/understanding-integrity-enforcement-regime-green-climate-fund
International Trends and Perspectives in Money Laundering and Terrorism Financing	https://iiu.greenclimate.fund/document/international-trends-and-perspectives-money-laundering-and-terrorism-financing
Spot the Wrongdoing - Table cards used for events presenting Wrongdoing	https://iiu.greenclimate.fund/document/spot-Wrongdoing
Brochure: GCF IIU: Prevention, Detection, Investigation	https://iiu.greenclimate.fund/document/brochure-gcf-iiu-prevention-detection-investigation
Policy on ethics and conflicts of interest for the Board of the Green Climate Fund	https://www.greenclimate.fund/document/policy-ethics-and-conflicts-interest-board-green-climate-fund
Policy on ethics and conflicts of interest for Board-appointed officials	https://www.greenclimate.fund/document/policy-ethics-and-conflicts-interest-board-appointed-officials
Policy on ethics and conflicts of interest for the Executive Director of the Green Climate Fund Secretariat	https://www.greenclimate.fund/document/policy-ethics-and-conflicts-interest-executive-director-green-climate-fund-secretariat
Policy on ethics and conflicts of interest for active observers of the Green Climate Fund	https://www.greenclimate.fund/document/policy-ethics-and-conflicts-interest-active-observers-green-climate-fund
Policy on ethics and conflicts of interest for external members of the Green Climate Fund panels and groups	https://www.greenclimate.fund/document/policy-ethics-and-conflicts-interest-external-members-green-climate-fund-panels-and-groups
Information disclosure policy	https://www.greenclimate.fund/document/information-disclosure-policy
GCF Independent Integrity Unit – Investigation Standards	https://iiu.greenclimate.fund/document/investigation-standards
GCF Handbook: Decisions, policies and frameworks (updated March 2022) Green Climate Fund	https://www.greenclimate.fund/document/gcf-handbook

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